

**Amendment No. 77 to HB0534**

**Turner**  
**Signature of Sponsor**

**AMEND Senate Bill No. 1221**

**House Bill No. 534\***

by deleting Section 30 and substituting instead the following:

SECTION 30. Tennessee Code Annotated, Section 67-6-228(a), is amended by deleting the subsection in its entirety and substituting instead the following:

(a) Notwithstanding this part to the contrary, except as otherwise provided in subsection (b), the retail sale of food and food ingredients for human consumption shall be taxed as a percentage of the sales price according to the following schedule:

<u>For sales that occur</u>	<u>Tax Rate</u>
Prior to July 1, 2017	5.00%
On or after July 1, 2017, and prior to July 1, 2018	3.75%
On or after July 1, 2018, and prior to July 1, 2019	3.50%
On or after July 1, 2019, and prior to July 1, 2020	3.25%
On or after July 1, 2020, and prior to July 1, 2021	3.00%
On or after July 1, 2021,	2.75%

AND FURTHER AMEND by deleting Sections 13 through 15 and renumbering the subsequent sections accordingly.

AND FURTHER AMEND by deleting the language:

Sections 1, 27, 31, and 32 of this act shall take effect upon becoming a law, the public welfare requiring it. Sections 13, 14, 15, 28, and 29 of this act shall take effect upon becoming a law, the public welfare requiring it, and shall apply to tax years beginning on

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or after January 1, 2017. All other sections of this act shall take effect July 1, 2017, the public welfare requiring it.

and substituting instead the following:

Sections 1, 24, 28, and 29 of this act shall take effect upon becoming a law, the public welfare requiring it. Sections 25 and 26 of this act shall take effect upon becoming a law, the public welfare requiring it, and shall apply to tax years beginning on or after January 1, 2017. All other sections of this act shall take effect July 1, 2017, the public welfare requiring it.